

Message Text

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ORIGIN NEA-10

INFO OCT-01 ISO-00 L-03 HEW-04 TRSE-00 H-01 OMB-01 CIAE-00
COME-00 EB-08 INR-07 LAB-04 NSAE-00 SIL-01 /040 R

DRAFTED BY NEA/IRN:RWBEALES:MRC

APPROVED BY NEA/IRN:CWNAAS

SSA:YMYOFFEE

L/NEA:WSRHODES

-----220936Z 003028 /15

R 212054Z JAN 77

FM SECSTATE WASHDC

TO AMEMBASSY TEHRAN

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E.O. 11652: N/A

TAGS: ELAB, EFIN, SWEL, IR

SUBJECT: IRANIAN SOCIAL SECURITY LAW

REF: A) 1976 TEHRAN 12586 B) 1976 TEHRAN 12585

C) 1976 STATE 214438

1. DEPTOFFS AND OFFICIAL OF SOCIAL SECURITY ADMINISTRATION HAVE CONSIDERED PROBLEM RAISED REFTELS A AND B AND PREVIOUS CONCERNING APPLICATION IRAN SOCIAL SECURITY TAX LEGISLATION TO EXPATRIATE FOREIGNERS IN IRAN.

2. AS SUGGESTED REFTEL C, SSA IS INTERESTED IN POSSIBILITY OPENING DISCUSSIONS WITH GOI ON A BILATERAL SOCIAL SECURITY AGREEMENT. WHILE SSA IS NOT IN A POSITION AT THIS TIME TO PROVIDE A DRAFT AGREEMENT DRAWN SPECIFICALLY FOR IRAN, IT HAS PREPARED A BOOKLET - INTERNATIONAL SOCIAL SECURITY AGREEMENTS - WHICH DETAILS THE HISTORICAL BACKGROUND TO LIMITED OFFICIAL USE

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SUCH AGREEMENTS AND CONTAINS A MODEL CONVENTION FOR BILATERAL AGREEMENTS. SSA HAS, MOREOVER, CONCLUDED BILATERAL SOCIAL SECURITY AGREEMENTS WITH THE FRG AND ITALY, WHICH REFLECT THE USG POSITION, GENERALLY, ON SUCH

AGREEMENTS. NEITHER AGREEMENT HAS BEEN IMPLEMENTED, BUT SSA HAS REQUESTED CONGRESSIONAL AUTHORIZATION TO

IMPLEMENT BOTH. THE AUTHORIZING LEGISLATION DIED IN THE LAST SESSION OF CONGRESS, APPARENTLY NOT AS A RESULT OF OPPOSITION, BUT SIMPLY IN THE PRESS OF BUSINESS. SAA EXPECTS LEGISLATION WILL BE REINTRODUCED EARLY IN THE NEXT SESSION OF CONGRESS AND INDICATES, INFORMALLY, THAT IT IS NOT AWARE OF ANY POTENTIAL OPPOSITION. WE ARE POUCHING TO THE EMBASSY, ATTENTION BREWIN FOR MOSHAVER, ONE COPY OF THE BOOKLET INTERNATIONAL SOCIAL SECURITY AGREEMENTS AND ONE COPY OF THE HEARINGS HELD BY THE SUBCOMMITTEE ON SOCIAL SECURITY OF THE HOUSE WAYS AND MEANS COMMITTEE ON THE SO-CALLED TOTALIZATION BILL (WHICH CONTAIN THE PROPOSED ITALIAN AND GERMAN AGREEMENTS).

3. WE CANNOT GIVE YOU AT THIS TIME A DEFINITE IRS POSITION ON ALLOWANCE OF A U.S. INCOME TAX CREDIT AGAINST CONTRIBUTIONS MADE TO THE IRANIAN SOCIAL SECURITY SYSTEM. SSA HAS ASKED IRS FOR AN INFORMAL OPINION, AND WE SHALL PASS THE INFORMATION ON TO YOU WHEN WE HAVE IT. OFF THE RECORD, SSA REVEALS THAT TREASURY HAS NOT BEEN PARTICULARLY RECEPTIVE TO ARRANGEMENTS THAT AMOUNT TO USG FINANCING OF FOREIGN TAX SYSTEMS (AND SSA ITSELF DOESN'T MUCH LIKE THE IDEA).

4. SSA PREPARED TO BEGIN CONSULTATIONS SOON AFTER JANUARY 20 WITH U.S. HEADQUARTERS OF LARGE COMPANIES DOING BUSINESS IN IRAN WITH A VIEW TOWARD OBTAINING THEIR SUPPORT FOR EARLY CONGRESSIONAL AUTHORIZATION TO SSA TO CONCLUDE BILATERAL SOCIAL SECURITY AGREEMENTS.

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Message Attributes

Automatic Decaptoning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: LAW, SOCIAL INSURANCE
Control Number: n/a
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Sent Date: 21-Jan-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 22 May 2009
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE014086
Document Source: CORE
Document Unique ID: 00
Drafter: RWBEALES:MRC
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770024-0227
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
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Legacy Key: link1977/newtext/t19770128/aaaaaytz.tel
Line Count: 98
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: b5cdb7d2-c288-dd11-92da-001cc4696bcc
Office: ORIGIN NEA
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 14-Mar-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3533195
Secure: OPEN
Status: NATIVE
Subject: IRANIAN SOCIAL SECURITY LAW
TAGS: ELAB, EFIN, SWEL, IR, US
To: TEHRAN
Type: TE
vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/b5cdb7d2-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009